

**GOVT. OF NCT OF DELHI**  
**DEPARTMENT OF SOCIAL WELFARE**  
**GLNS COMPLEX, DELHI GATE**  
**NEW DELHI-110002**  
**[ADMINISTRATION BRANCH]**

**F.10(94)/DSW/Admn II/Misc/2019/1690-1692**

**Dated 2/2/21**

To

*Sr. System Analyst*  
DSW(HQ),  
GLNS, Complex, Delhi Gate,  
New Delhi-110002

**Sub: Draft Inspection Report on the accounts of Department of Social Welfare (DSW), GLNS Complex, Delhi Gate, New Delhi-110002 for the period from April 2019 to March 2020.**

Sir,

Please refer to the letter No PAG(Audit)D/AMG-III/F-6/2019-20/300/301 dated 24/09/2020 issued by Sr.Account Officer (S.S.III), Office of the Pr. Account General (Audit), Delhi, DGACR Building, I.P Estate, New Delhi 110002 regarding the matter cited above.

In this connection it is requested appropriate action may be taken urgently and sent directly to concerned officer and a copy of action taken may be sent to the under sign.

**Enclosed as above:**

*Sauj. Sawant*  
**Dy. Director (Admn)**

**F.10(94)/DSW/Admn II/Misc/2019/**

**Dated**

Copy for information to:-

1. PA to Pr. Secretary (SW), GLNS Complex, Delhi Gate, New Delhi.
2. PA to Director (SW), GLNS Complex, Delhi Gate, New Delhi.

*Sauj. Sawant*  
**Dy. Director (Admn)**

Secretary (SW)  
Deptt. of Social Welfare  
Govt. of NCT of Delhi  
30 SEP 2020  
17/14  
Dy. No. ....

कार्यालय प्रधान महासेवाकार (ए.एस.डी.सी.) दिल्ली  
ए.सी.आर. भवन, आई.पी. एन रोड, नई दिल्ली - 110002  
Phone No-011-23454444; Email: asd@delhi.nct.gov.in

संख्या: पी.ए.जी.(ले.ए.)दि./AMG-III/F-4/2019-20/300/301  
सेवा में,

दिनांक: 24.09.2020

Deputy Director (Admn.)  
Department of Social Welfare,  
G.L.N.S Complex, Delhi Gate,  
New Delhi - 110002.

DD(Admn.)

1371  
Dy. No. ....  
Date: 11/10/2020

30/9

महोदय/महोदया,

हैं आपके कार्यालय के वर्ष 2019-20 तक निरीक्षणों के लंबाई में निरीक्षण रिपोर्ट प्रेषित कर रहा हूँ। अनुग्रह है कि इसमें वर्णित विभिन्न निरीक्षणों के उत्तर पत्र की प्राप्ति के 4 सप्ताह के भीतर मुलम्मा कराएँ।

अनुलग्नक रिपोर्ट  
302  
30.9.2020

भवदीय

य. लेखापरीक्षा अधिकारी (एस.एस.डी.)

संख्या: पी.ए.जी.(ले.ए.)दि./AMG-III/F-4/2019-20/300/301

दिनांक: 24.09.2020

निरीक्षण रिपोर्टों की प्रतिलिपि सहित इस पत्र की प्रतिलिपि विनियमित को भेजा और आवश्यक कार्यवाही के लिए तैयार की जाती है।

✓

1. सांचित, समाज कल्याण विभाग, जी.एस.एम. ए. ए. सफलदा, दिल्ली गेट नई दिल्ली उनसे अनुरोध है की वे कृपया ..... से प्राप्त उत्तरों को अपनी टिप्पणी सहित इस कार्यालय को प्रेषित करें।

उनका ध्यान विशेषतया निरीक्षण प्रतिवेदन को ..... की ओर आकृष्ट किया जाता है।

Yash Kumar

य. लेखापरीक्षा अधिकारी (एस.एस.डी.)

प्रमाणित किया जाता है की उपमहासेवाकार (ए.एस.डी.सी.) द्वारा अनुमोदित उस लेखापरीक्षा प्रतिवेदन में 01 पैरा पार्ट II A व 04 पैरा पार्ट II B को शामिल किया गए है।

Sy. Atul  
3980  
05/10/2020

Please send reply urgently  
5/10/20

**OFFICE OF THE PR. ACCOUNTANT GENERAL (AUDIT), DELHI  
DGACR BUILDING, I.P. ESTATE, NEW DELHI-110002.**

Draft Inspection Report on the accounts of Department of Social Welfare (DSW), GLNS Complex, Delhi Gate, New Delhi-110002 for the period from April 2019 to March 2020

**Part – I**

**Part-I: Introduction**

**(i) General**

The Accounts of the Department of Social Welfare, New Delhi-110002, for the period from 1-4-2019 to 31-03-2020 were test-checked by an audit party of the office of the Pr. Accountant General (Audit), Delhi, I.P. Estate, AGCR Building, New Delhi 110002 consisting of Smt. Manju Kathuria, (Sr. Audit Officer), Sh. Shorabh Grewal (AAO), and Sh. Ravinder Singh (Sr. Auditor) with effect from 17.7.2020 to 21.8.2020 (18 working days).

**(ii) General Setup and activities.**

The Department of Social Welfare provides welfare programmes and services to the Persons with Disabilities, social security for the aged and destitute through the network of residential care homes and non-institutional services. Besides this the Department also provides avenues of Persons with Disabilities and creates awareness amongst general public regarding the welfare measures of the Department. In order to achieve its objectives, the Department of Social Welfare has decentralized its programmes implementation to the level of its 10 districts units having jurisdiction co-terminus with the Revenue/Police Districts of Delhi.

**(iii) The budget allocation and expenditure incurred for the period 2019-20 is given below: -**

(Rs. in Lakh)

Year	Plan/Capital		Non-Plan/Revenue	
	Budget Estimate	Expenditure	Budget Allocation	Expenditure
2019-20	1755.00	1525.16	180323.00	176568.28

**(iv) Overall financial performance and relative significance of the unit in overall hierarchy of the department in pursuance of organization goals:**

Government of NCT of Delhi makes budget provisions in demand for grants for the Department of Social Welfare. This department utilizes budget allocation through pay and account office. Against the budget provision of Rs. 182078 lakh (Plan and Non-Plan) an expenditure of Rs. 178093.44 lakh was incurred for the year 2019-2020.

**(v) Scope of audit:**

It is a department of GNCTD, audit of this Department falls under the Section 14 of DPC Act (CAG of India). Records related to Estate Branch, collaboration with agencies, VAC Cell's Grant and pay and allowances of the employees of the department etc. was test checked in audit.

**(vi) Sampling technique adopted:**

Vouchers for the month of March 2020 were test checked. Out the list provided by the Department w.r.t. GIA to NGOs Estate Branch etc. few files were selected.

**(vii) Internal Audit.**

The Internal Audit of the Department has been conducted by Directorate of Audit Government of NCT of Delhi up to 2018-19.

D/1/1/1/1

Part-II A

**Para-1 Blockade of funds due to non-commencement of construction of Old Age Home even after a lapse 8 years-₹2.03 crore**

As per clause 19(1) of Establishment of old age homes of Sr. Citizen Act, 2007, State Government may establish and maintain old age homes at accessible place with at least one in each district to accommodate minimum of one hundred fifty indigent senior citizens. Scrutiny of the records revealed that to provide a place to senior citizens for congenial atmosphere, residential care including free boarding and lodging, health care, reading room etc. a land measuring 771.84 square meter and 2 bighas at Sarita Vihar and Chhattarpur was allotted (26.7.2013 & 8.3.2013) by Delhi Development Authority and Gram Panchayat to Social Welfare Department of Government of National Capital Territory respectively. Accordingly, payment of ₹0.59 crore lakh and ₹ 0.44 crore was made (22.10.2013 & 20.5.2013) to the Delhi Development Authority & Gram Panchayat and the possession of land were taken by the department on 17.11.2014 and 23.7.2013 respectively and simultaneously handed over to the PWD. In addition, an expenditure of ₹0.99 crore was made by the department on watch and ward and construction of boundary wall of the land during the years 2013-2020. However, there was no completion certificate available in the record. The fact remain that the construction of two old age homes had not been commenced as of August 2020.

Scrutiny of the records further disclosed that at the time of allotting the land DDA changed the land use 9.3.2012 of the plot to construction of OAH at Sarita Vihar. However, the change of land use was to be incorporated in the Zonal Plan also which was not done by DDA. There was no record stating whether the plot of land was shown in the zonal plan of Sarita Vihar. However, the conceptual plan of the project was principally approved on 9.12.2015 by Principal Secretary, Social Welfare after two years of possession of the plot. The construction of OAH at Chhattarpur was also not started as of date because the project was not approved by the Delhi Urban Art Commission on the ground that shape of the site was not suitable and suggested for alternate site.

Thus, even after spending Rs. 2.03 crore, the purpose was defeated denying the intended facilities to the Sr. Citizens

## **Part-II B**

### **Para-1. Non-Installation of "GPS" devices in Government/hired vehicle**

As per office order no. F.2/559/2018/CT-III/GAD/8954 dated 24.08.2018 of General Administration Department, GNCTD, no Government/Government hired vehicles should run without installation of GPS devices w.e.f. 1<sup>st</sup> September, 2018. It is clearly mentioned in the order to develop software and to link log book generation with the movement of vehicle tracked by GPS. The order stipulates that allotment of vehicle should be done through executive orders by name so that responsibility can be fixed in case of misuse. It further stipulates that all Head of Department should ensure strict implementation of the direction issued in the said order. Further, tender conditions be modified accordingly in case of hired vehicles from private contractor/operators.

Test check of records revealed that there were nine Government vehicles and eight hired vehicles attached with the various District offices and Hqrs. Office of Dte. of Social Welfare. On the basis of the record it was noticed that GPS device was installed in all nine vehicles running in the Dte. of Social Welfare. However, there was nothing on the record to show that any software was developed and implemented to link log book generation with the movement of the vehicle tracked by GPS. Under such circumstances the genuineness of the journey performed by the officers could not be verified in audit. No hand written logbook was produced to audit for verification.

In addition to govt. vehicles, eight vehicles were hired by the department. There was nothing on the record to ensure that whether the concerned officers are drawing and paid transport allowance if they were using the vehicles from the residence to duty point. No certificate in this regard had ever been obtained/furnished from the concerned officers.

It is stressed to adhere to the direction in regard of Government/hired vehicles and reasons for non-compliance of the instruction may be elucidated to audit.

### **Para-2 Outstanding AC advances**

Rules 117 and 118 of the Receipts and Payments Rules, 1983 envisage that an Abstract Contingent (AC) advance should be adjusted within one month of its drawal by submission of detailed contingent bills. On failure of submission of detailed contingent bills in support of earlier AC advance, no further AC bill should be encashed.

During the scrutiny it was observed that following contingent bills are still pending for adjustment as given below:

Sl No.	Bill No	Month	Amount of Advance
1	456	Sep-03	1624
2	1078	Mar-04	847000
3	978	Feb-05	4272
4	1020	Mar-05	3800
5	1140	Mar-05	3929
6	1149	Mar-05	48264
7	1150	Mar-05	6964
8	1176	Mar-05	66340
9	995	Jun-05	1211564
10	1143	Mar-06	60000
11	1161	Mar-06	262500
12	1164	Mar-06	302437
13	1231	Mar-06	300000
14	525	Oct-06	15000
15	815	Nov-06	9990
16	829	Nov-06	25000
17	939	Nov-06	33672
18	992	Dec-06	6942
19	1373	Mar-07	2356
20	1421	Mar-07	2022
21	81	Apr-07	5610
22	501	Nov-07	9990
23	553	Dec-07	40000
24	564	Dec-07	40000
25	650	Feb-08	40000
26	654	Feb-08	80000
27	685	Feb-08	8000
28	522	Mar-08	300000
29	727	Mar-08	40000
30	791	Mar-08	32000
31	126	June-08	3000
32	125	Sep-08	5911
33	126	Sep-08	76000
34	560	Feb-09	45000
35	234	Aug-09	9100
36	205	Oct-09	8441
37	331	Oct-09	60000
38	328	Oct-09	30000

It can be seen from the above table that advances worth Rs. 10742533 were pending as of 2003 for adjustment. Reasons for non-adjustment may be intimated to audit. It is suggested that serious efforts may be made to adjust the pending bills under intimation to audit.

Further, as per details provided by the department, the total outstanding AC advance comes to 1.13,16,675 which was in excess of the amount shown above.

**Para 3 Non deduction of Licence fee**

As per Public Works Department O.M. No. F.4(1)/Misc/ PWD&H/A.II/ 2004/P.F./ 10039-51 dated 16.07.2018 of Govt. of NCT of Delhi. The licence fee rates has been revised for varies type of residential accommodation available in General Pool and also in Departmental pools of Ministries/Departments, w.e.f. 01/07/2017. During test check of Pay Bill Registers it was found that one employee who is residing in Government Accommodation, the licence fee is not being deducted as per PWD O.M by the department. The details of recovery of licence fee as below:-

S.NO	NAME & DESIGNATION	L/F DEDUCTED	L/F TO BE DEDUCTED pm	PERIOD	AMOUNT TO BE RECOVERED
1	Ms Shilpa Shinde, Director	0	1270	4/19-9/19	7620 (1270 * 6)

The above recovery may be made from the concerned officials after proper verification. Other similar cases may also be reviewed and necessary recovery, if any, be made under intimation to Audit.

Matter was referred to the Department vide Half Margin No. 1 dated 20.8.2020, reply awaited.

**Para 4 Non- production of records**

Following records were not produced to audit

1. Fidelity bond of the cashier
2. LTC advance register
3. Record of OAH at Kanti Dera Mandi and Lampur
4. Record w.r.t payment made in compliance to HC order



**Position of outstanding objections:**

There are 48 no. of Paras in respect of Department of Social Welfare as shown below. Department was requested to submit the reply of these paras but no reply was submitted to the audit party.

**List of Paras remained outstanding**

S. No	Year of Audit	Para No.	Brief of audit observation
1.	2003-04	4	Outstanding abstract contingency bills amounting to Rs. 28.92 lakh
2.	-do-	6	Recovery of Rs. 89069 from YWCA
3.	-do-	7	Loss of computers colour TV UPS due theft
4.	2004-05	5	Loss of Rs. 12.02 lakh due to non-recovery of electricity charges/water charges from allottees of staff quarters
5.	2005-06	Part II A Para-1	Wasteful expenditure of Rs. 13.22 lakh on construction of boundary wall
6.	2006-07	Part II A Para-1	Blockade of funds to the tune of Rs. 49.17 lakh for the purchase of land from DDA by the Social Welfare Department.
7.	-do-	Part II A Para-2	Blockade of funds to the tune of Rs. 53.41 lakh in the allotment land working women hostel at Nagafgarh Road, Janakpuri, Department of Social Welfare
8.	2007-08	Part II A Para-1	Un-productive investment on acquisition of land of Rs. 11.96 lakh beside wasteful expenditure of Rs. 7.44 lakh
9.	-do-	Part II A Para-2	Idle investment of Rs. 17.67 lakh as the construction of old age home had not commenced even after a lapse of 11 7half years
10	-do-	3	In fructuous expenditure of Rs. 15.99 lakh on construction of boundary wall
11	-do-	1	Blockade of funds of Rs. 22.48 lakh as the physical possession of the land was not handed over to the department
12	-do-	2	Over payment of cost of land purchased for the construction of working women hostel at Tuglakabad to DDA Rs. 2.14 lakh
13	2008-09	5	Irregular payment of departmental charges of Rs. 15.51 lakh to DSIDC
14	2004-09 (FAS)	Part II A Para-1 (A)	Irregular payment of Rs. 6646017 on account of working on diverted capacity
15	-do-	Part II A Para-1(B)	Outstanding recovery of Rs. 501000 of old age pension schemes of death cases
16	2009-10	Para I	Delay in setting up of old age home and consequently blockade of Rs.

41	-do-	13	Cash book (a) Department of Social Welfare, Delhi Gate (b) Hostel for collage going blind students, Kingsway Camp, Delhi-110009
42	2017-19	Part-IIA Para-1	Wasteful expenditure of Rs. 1.11 crore
43	-do-	Part-IIA Para-2	Blockade of funds to the tune of Rs. 91.36 lakh
44	-do-	Part-IIB Para-1	Blockade of funds to the tune of Rs. 1.06 crore
45	-do-	3	(A) Short deduction of TDS amounting to Rs. 2176 (B) Short deduction of TDS amounting to Rs. 22678 (C) Short deduction of TDS amounting to Rs. 13090
46	-do-	4	(A) Splitting up of sanction orders amounting to Rs. 12.09 lakh (B) Irregular procurement of Rs. 2.14 lakh (C) Purchase of miscellaneous goods without observing GFR
47	-do-	5	Non conducting of physical verification
48	-do-	6	Avoidable expenditure of Rs. 3200 on electricity bills

Part IV

Best Practice: Nil

Part V

Acknowledgement: Pace of supply of record was very low and unsystematic.

Hierarchy: the following officers/officials have held the charge of the posts mentioned against each during the period under audit

(i)	Name and designation of the heads of Office, Adhoc DANICS	Sh. Subash Chand- 01.4.2019 to 31.3.2020
(ii)	Name and designation of Drawing and Disbursing Officers/Assistant Account Officer	Sh. Arun Kumar- 01.4.2019 to 31.3.2020
(iii)	Cashiers	Sh. Narender Singh- 01.4.2019 to 31.3.2020
(iv)	Internal Audit.	Internal Audit has been conducted up-to the period 2018-19
(v)	Name and designation of other officers who were directly concerned with the work of receiving cash or other documenting matters.	--NA--
(vi)	--	
(vii)	(General)	---

### General

The general conditions of the accounts of the Department of Social Welfare (DSW), GLNS Complex, Delhi Gate, New Delhi-110002 for the period from 01.4.2019 to 31.3.2020 were found to be satisfactory, subject to the observations made in the inspection report.

The inspection report has been prepared on the basis of information/records furnished and made available by Department of Social Welfare (DSW), GLNS Complex, Delhi Gate, New Delhi-110002. The office of the Pr. Accountant General (Audit), Delhi does not take any responsibility for any mis-information/non-information on the part of Department of Social Welfare (DSW), GLNS Complex, Delhi Gate, New Delhi-110002.

**Sr AO  
(AMG-III)**

**Test Audit Note**

**TAN-1 Govt. money kept in the custody of official**

During the scrutiny of the cash book for the year 2019-2020, it was noticed that in following 2 cases, overpayment was made to the officials of the department. The amount was returned back by the officials with delay without interest. The govt. money was used by the officials for the period it was lying with them. No reason was found on record w.r.t. action taken for early recovery of the amount along with the interest.

Sl. No.	Name of Employee	Overpayment for the period	Overpayment received	TR-V No.	Amount
1	Sh. Naveen Kumar. Steno	17 July 2019 to 31 August 2019	11.3.2020	JJ229306	60673
2	Ms Seema. ASO	28 March 2020 to 30 April 2020	01.06.2020	JJ229307	92630

Department in its reply for sl. No. 1 stated that overpayment was made to the official as there was no order received in the DDO Office w.r.t. relieving of the said official. The reply is not tenable because copy of relieving order dated 16.7.2019 was also forwarded to DDO for information and further necessary action.

**TAN-2 Extension of contract inspite failure to adhere to the clause of the contract**

To run and manage old age home in Lampur, an agreement was signed between the department and Delhi Brotherhood Society (DBS). The agreement was signed on 27.7.2009 for a period of ten years expiring on 26.7.2019. As per the agreement, the society will manage and run old age home for 100 inmates on 50:50 model wherein 50 percent seats would be free seats and 50 percent would be paid seats.

During test check of record furnished to audit, it was noticed that a committee to inspect the old age home was formed consisting of Dy. Director (Social Security), Medical Officer, District Social Welfare Officer and Jt. Director. As per the direction received from the Director (Social Welfare), an inspection was carried out on 11.6.2019 by the members of the committee. Explanation letter regarding the deficiencies found during the inspection was

issued to the Society on 19.8.2019 after a period of two months of the inspection. Till then the agreement period had also expired.

Further, it was noticed that department was aware of the expiry of the agreement w.r.t. OAH at Lampur. In spite of that Expression of Interest was published on 26.7.2019 and department was left with no choice but to extend the agreement of the society till 31.3.2020 failing to adhere to the clause of the contract in its working to run OAH.

**TAN-3          Wasteful expenditure of Rs. 5,04,800/-**

The Department of Social Welfare provides welfare programmes and services to the Persons with Disabilities, social security for the aged and destitute through the network of residential care homes and non-institutional services. Besides this the Department also provides avenues of Persons with Disabilities and creates awareness amongst general public regarding the welfare measures of the Department.

To achieve the aforesaid objectives, Department of Social Welfare identified a site of vacant plot at Sewa Kutir Complex, Kingsway Camp, Delhi for construction of Hostel for College going Blind Students (Girls) for 100 girls on 17.11.2011 and PWD was asked to go with conceptual/payout plans. In this regards, Department convey the AA& ES to PWD a sanction of Rs. 5,04,800/- for carrying out soil investigation, topographical survey, plane table survey of the plot and structural design work of the proposed Hostel Building on 29.6.2012. But on 25.7.2012 proposal for construction of Hostel Building at Kingsway Camp was dropped and Bal Sadan, Timarpur was identified as new site for the construction of said Hostel Building. Department then finalized the site at Timarpur and construction of hostel building start accordingly. There was nothing on the record to prove that money sanctioned by the department for carrying out soil investigation etc. at Kingsway Camp was actually utilized or not as no utilization certificate/completion certificate was available in file. It may be clarified whether the amount has been adjusted in other project if not utilized earlier over that plot in Kingsway Camp or not.

It indicates the improper planning while selecting the place for the construction of Hostel Building.

#### TAN-4 Non deduction of NPS

National Pension System (NPS) is a contributory pension system whereby contributions from subscribers along with matching contributions from respective governments as an employer, are collected and accumulated in an individual pension account of the employee. As per the norms of the NPS, a monthly contribution of 10 per cent of the Basic Pay and DA is to be deducted from the employees as employee's share from the month following their joining the service. The contributions of the employees and the state's matching share will be invested by the Pension Fund Managers as approved by PFRDA under different categories of schemes which would be a mix of debt and equity. The entire amount lying in the pension account during retirement will be the pension wealth of the retiring government servant.


During the scrutiny of the records, it was found that department did not deduct the employees' subscription in respect of Ms Shanti. Steno from the month following their joining the service (18.12.2018) as detailed below.

Sl. No.	Month	Basic Pay	DA	Total	NPS Deduction
1	January 2019 to February 2019	51000	4080	55080	5508
2	March 2019	25500	2295	27795	2780
3	DA Arrear January to March 2019	0	2295	2295	230
4	April 2019	25500	3060	28560	2856
5	May 2019	25500	3060	28560	2856
	Total	127500	14790	142290	14230

This contributed to accumulation of unremitted employees' and employers' contributions (Rs. 28460/-). The non-deduction and non-remittance to NSDL denied the subscribers the benefit of investment returns on their subscriptions.

#### TAN-5 Non verification of voucher

Test check of bill register for the period of audit, it was noticed that vr. No. 779 dated 13.3.2020 was entered without any details. Thus, the amount released and the purpose could not be verified in audit.

  
A.A.O (AMC-111)